THE CORPORATION OF THE CITY OF BRAMPTON

FINANCIAL REPORT
- 1989 -

THE CORPORATION OF THE CITY OF BRAMPTON

FINANCIAL REPORT

1989

CONTENTS

Five Year Review Summary

Consolidated Financial Statements

Trust Funds Financial Statements

Financial Information Return for the Ministry of Municipal Affairs

(NOT SUBJECT TO AUDIT)

THE CORPORATION OF THE CITY OF BRAMPTON
FIVE YEAR REVIEW SUMMARY

(all dollar amounts are in thousands except per capita figures)

90-07375/

	1989	1988	1987	1986	1985
NON-FINANCIAL YEAR END STATISTICS					
Population (note 1)	203,269	192,045	188,302	184,558	177,675
Households	70,195	66,319	61,958	58,959	56,760
Area in hectares	27,138	27,138	27,138	27,138	27,138
Full-time employees	1,173	1,071	1,013	987	939
TAXABLE ASSESSMENT UPON WHICH TAX RATES WERE SET					
Residential and farm	$1,721,438	$1,596,155	$1,479,600	$1,369,596	$1,308,244
Commercial and industrial	567,940	507,911	471,787	448,800	432,768
Business	257,101	246,139	230,431	219,567	212,345
Total	$2,564,479	$2,350,205	$2,181,818	$2,037,963	$1.953,357
Total per capita	$ 12,616	$ 12,238	$ 11,250	$ 11,042	$ 10,994
Commercial, industrial and business as a percentage of total	32.87%	32.10%	32.20%	32.80%	33.03%
EXEMPT ASSESSMENT	$ 188,728	$ 184,305	$ 180,906	$ 178,316	$ 173,725
PROVINCIAL EQUALIZATION FACTOR	15.71	19.25	23.87	28.70	30.31
TAX MILL RATES (URBAN AREA)					
Residential and farm					
City purposes	18.70	17.67	16.88	16.17	14.85
Region purposes	11.09	9.45	8.66	8.18	7.64
School board purposes	40.60	37.27	34.92	33.13	30.93
Total	70.39	64.39	60.46	57.48	53.42
Commercial and industrial					
City purposes	22.00	20.78	19.87	19.02	17.48
Region purposes	13.05	11.12	10.19	9.63	8.99
School board purposes	47.76	43.85	41.08	38.98	36.39
Total	82.81	75.75	71.14	67.63	62.86
TAXES RECEIVABLE, END OF YEAR					
Amount	$ 9,379	$ 7,959	$ 5,306	$ 4,447	$ 4,282
Per capita	$ 46	$ 41	$ 27	$ 24	$ 24
Percentage of years' levy	4.68%	4.61%	3.60%	3.40%	3.71%
RESERVES AND RESERVE FUND BALANCES, END OF YEAR	$ 69,273	$ 53,157	$ 38,121	$29,491	$ 25,452

	1989	1988	1987	1986	1985
REVENUE FUND OPERATIONS					
Financing raised					
Taxation-levied	$200,573	$172,706	$147,207	$130,883	$115,356
-from other governments	1,290	1,217	1,201	972	987
Deduct: Region's share	(31,762)	(25,520)	(21,250)	(18,759)	(16,606)
School boards' share	(115,840)	(100,105)	(85,147)	(75,575)	(66,918)
	54,261	48,298	42,011	37,521	32,819
User charges	21,799	20,642	19,441	17,169	14,218
Grants	9,385	8,531	7,321	6,689	5,942
Other	6,082	4,609	3,647	3,394	3,230
	91,527	82,080	72,420	64,773	56,209
Expenditures	(87,915)	(70,184)	(66,783)	(61,769)	(55,598)
Net transfers from (to) other City funds	(6,655)	(10,615)	(4,153)	(1,120)	(1,181)
Fund balance, beginning of year	5,082	3,801	2,317	421	991
Fund balance, end of year	$ 2,039	$ 5,082	$ 3,801	$ 2,305	$ 421
CAPITAL FUND OPERATIONS					
Financing raised					
Grants	$ 5,775	$ 4,850	$ 4,870	$ 3,437	$ 2,614
Long term liabilities	20,068	11,174	231	3,331	
Other	1,418	248	1,574	606	395
	27,261	16,272	6,675	7,374	3,009
Expenditures	(38,209)	(33,413)	(20,032)	(16,260)	(19,241)
Net transfers from (to) other City funds	12,490	17,576	9,707	10,967	11,286
Fund balance, beginning of year	615	180	3,830	1,749	6,695
Fund balance, end of year	$ 2,157	$ 615	$ 180	$ 3,830	$ 1,749
NET LONG TERM LIABILITIES, END OF YEAR					
Amount	$ 41,861	$25,470	$ 17,347	$20,074	$ 19,259
Per capita	$ 206	$ 133	$ 92	$ 109	$ 108
CHARGES FOR NET LONG TERM LIABILITIES					
Amount	$ 6,161	$ 4,407	$ 4,602	$ 4,504	$ 4,507
Per capita	$ 30	$ 23	$ 24	$ 24	$ 25
As a mill rate	2.40	1.88	2.11	2.21	2.31

Notes: 1. Population is estimated for years in which no census is taken. A census was taken in 1985 and in 1988.

2. Certain comparative figures for the years 1985 and 1986 have been reclassified to conform with the presentation adopted in 1987 - 1989.

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AUDITORS' REPORT

To the Members of Council, Inhabitants
and Ratepayers of the Corporation of
the City of Brampton:

We have examined the consolidated balance sheet of the Corporation of the City of Brampton, as at December 31, 1989 and the consolidated statement of operations for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation of the City of Brampton, as at December 31, 1989 and the results of its operations for the year then ended in accordance with the accounting principles disclosed in Note 1 to the consolidated financial statements applied, on a basis consistent with that of the preceding year.

MacGillivray & Co.

Brampton, Ontario
June 29, 1990

CHARTERED ACCOUNTANTS

THE CORPORATION OF THE CITY OF BRAMPTON

CONSOLIDATED BALANCE SHEET

AS AT DECEMBER 31, 1989

	1989 $	1988 $
ASSETS		
Unrestricted		
Cash	361,009	1,141,745
Taxes receivable	9,379,228	7,958,676
User charges receivable	609,707	530,541
Accounts receivable	4,115,732	4,998,370
Other current assets	850,485	780,543
	15,316,161	15,409,875
Restricted		
Cash	69,147,048	51,508,600
Accounts Receivable	83,295	
	69,230,343	51,508,600
Capital outlay financed by long term liabilities and to be recovered in future years	41,868,130	25,305,153
Loss (Gain) on foreign exchange (note 6(c))	(7,359)	164,763
	41,860,771	25,469,916
	126,407,275	92,388,391
LIABILITIES		
Accounts payable and accrued liabilities	10,733,911	7,746,669
Other current liabilities	343,568	317,374
	11,077,479	8,064,043
Net long term liabilities (note 6)	41,860,771	25,469,916
	52,938,250	33,533,959
FUND BALANCES AT THE END OF THE YEAR		
To be used to offset taxation or user charges (note 7)	2,038,833	5,081,608
Unexpended capital financing (note 7)	2,157,303	615,022
Reserves (note 8)	884,000	884,000
Reserve funds (note 8)	68,388,889	52,273,802
	73,469,025	58,854,432
	126,407,275	92,388,391

The accompanying notes and schedules are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF BRAMPTON
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1989

	1989 $	1988 $
SOURCES OF FINANCING		
Taxation and user charges		
Taxation levied-residential and farm	124,111,053	108,267,895
-commercial, industrial and business	76,461,981	64,438,321
	200,573,034	172,706,216
Deduct Region and school boards' share (note 2)	(147,358,261)	(125,394,029)
	53,214,773	47,312,187
Taxation from other governments	1,289,927	1,216,916
Deduct Region and school boards' share (note 2)	(244,084)	(230,803)
	1,045,843	986,113
User charges	21,498,800	20,641,836
	75,759,416	68,940,136
Grants		
Government of Canada	209,847	4,707
Province of Ontario	14,599,693	13,216,933
Other municipalities	268,702	98,701
Donations	81,548	61,120
	15,159,790	13,381,461
Other		
Contributions from developers	15,476,385	18,038,364
Investment income	10,845,683	6,343,958
Penalties, fines and interest	2,456,384	2,024,423
Other	672,112	447,279
	29,450,564	26,854,024
Proceeds from the issue of long term liabilities	20,067,801	11,173,588
Municipal fund balances at the beginning of the year		
To be used to offset taxation or user charges	5,081,608	3,800,754
Unexpended capital financing	615,022	179,763
	5,696,630	3,980,517
Total financing available during the year	146,134,201	124,329,726

	1989 $	1988 $
APPLICATIONS OF FINANCING		
Current operations		
General government	10,230,537	8,325,227
Protection to persons and property	18,441,200	16,081,452
Transportation services	28,739,514	20,436,975
Environment services	4,219,377	2,467,415
Health services	26,388	71,634
Social and family services	347,656	408,706
Recreation and cultural services	23,618,137	20,693,208
Planning and development	1,991,277	699,474
	87,614,086	70,184,091
Capital		
General government	13,219,636	3,495,351
Protection to persons and property	1,567,245	460,806
Transportation services	18,544,133	21,738,919
Environment Services	75,538	1,019,219
Health Services	4,961	
Recreation and cultural services	4,251,750	6,493,848
Planning and development	545,629	204,159
	38,208,892	33,412,302
Net appropriation to reserves and reserve funds	16,115,087	15,036,703
Municipal fund balances at the end of the year (note 7)		
To be used to offset taxation or user charges	2,038,833	5,081,608
Unexpended capital financing	2,157,303	615,022
	4,196,136	5,696,630
Total applications during the year	146,134,201	124,329,726

The accompanying notes and schedules are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF BRAMPTON

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 1989

1. Significant Accounting Policies

The consolidated financial statements of the Municipality are the representation of management prepared in accordance with accounting policies prescribed for Ontario municipalities and their local boards by the Ministry of Municipal Affairs. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgements.

(a) (i) Basis of Consolidation

These consolidated financial statements reflect the assets, liabilities, sources of financing and expenditures of the Municipality's revenue fund, capital fund, reserve funds and reserves and include the activities of all committees of Council and the following operations which are under the control of Council:

The City of Brampton Public Library Board
Downtown Brampton Business Improvement Area
Brampton Crime Prevention Association
Performing Arts Facility Committee

All interfund assets and liabilities and sources of financing and expenditures are eliminated with the exception of any loans or advances between reserve funds and any other fund of the Municipality and the resulting interest income and expenditures relating to such loans or advances.

(ii) Non-Consolidated Entities

The following utility, Regional Municipality and local boards are not consolidated and should be contacted directly if examination of their annual audited financial statements is desired.

Brampton Hydro-Electric Commission
The Regional Municipality of Peel
The Peel Board of Education
The Dufferin-Peel Roman Catholic Separate School Board

(iii) Accounting for Region and School Board Transactions

The taxation and other revenues, expenditures, assets and liabilities with respect to the operations of The Regional Municipality of Peel and the school boards are not reflected in the municipal fund balances of these financial statements. Taxation overlevies (underlevies) relating to these entities are reported on the "Consolidated Balance Sheet" as "Other current liabilities" ("Other current assets").

(iv) Trust funds and their related operations administered by the Municipality are not consolidated, but are reported separately on the "Trust Funds Statement of Continuity and Balance Sheet".

(b) Basis of Accounting

(i) Sources of financing and expenditures are reported on the accrual basis of accounting with the exception of principal and interest charges on long term liabilities which are charged against operations in the periods in which they are paid.

(ii) The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(iii) Inventories

Inventories are reported at cost on the "Consolidated Balance Sheet" as "Other current assets".

(iv) Fixed Assets

The historical cost and accumulated depreciation for fixed assets are not recorded for municipal purposes. Fixed assets are reported as expenditures on the "Consolidated Statement of Operations" in the year of acquisition.

(v) Capital Outlay Financed by Long Term Liabilities and to be Recovered in Future Years

The outstanding principal portion of unmatured long term liabilities for municipal expenditures or capital funds transferred to other organizations which is recoverable in future years is recorded as an asset for municipal purposes and is reported on the "Consolidated Balance Sheet".

2. Operations of The Regional Municipality of Peel and School Boards

Further to note 1(a) (iii), revenues and overlevies (underlevies) of The Regional Municipality of Peel and school boards are comprised of the following:

	Region of Peel $	School boards $	Total 1989 $	Total 1988 $
Taxation levied	31,639,875	115,718,386	147,358,261	125,394,029
Taxation from other governments	122,329	121,755	244,084	230,803
	31,762,204	115,840,141	147,602,345	125,624,832
Deduct amounts requisitioned	31,776,758	115,837,968	147,614,726	125,652,872
Overlevies (underlevies) for year	(14,554)	2,173	(12,381)	(28,040)
Overlevies (underlevies) at beginning of year	9,349	2,067	11,416	39,456
Overlevies (underlevies) at end of year	(5,205)	4,240	(965)	11,416

3. Trust Funds

Further to note 1(a) (iv), non-consolidated trust funds administered by the Municipality amounted to $1,082,781 (1988 $900,176) at the end of the year.

4. Pension Agreements

The municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of all permanent, full-time members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

The amount contributed to OMERS for 1989 was $2,310,885 (1988 $2,046,081) for current service and is included as an expenditure on the Consolidated Statement of Operations.

In accordance with pension plan past service agreements, the Municipality is obligated to contribute additional funds to the plan annually up to and including the year 1998. The total of these future payments amounted to $62,621 (1988 $67,264) at the end of the year. No provision has been made for this liability.

5. Liability for Vested Sick Leave Benefits

Certain employees are entitled to accumulate unused sick leave days and those employees may become entitled to a cash payment when they leave sectors of the Municipality's employment.

The liability for these accumulated days, to the extent that they have vested and could be taken in cash by employees on termination, amounted to $2,120,929 (1988 $1,853,668) at the end of the year. An amount of $166,702 (1988 $162,626)was paid to employees who left the municipality's employment during the current year.

A reserve fund has been established to provide for this past service liability and is reported on the "Consolidated Balance Sheet". The balance at the end of the year is $838,008 (1988 $746,096).

The recent contract settlement between the City and its employees represented by the C.U.P.E. Local #831 (Office Unit) provided for a cash payment in 1990 of unused sick leave days. As at December 31, 1989, the total payout is estimated to be $346,000.

Anticipated payments over the next five years to employees who are eligible to retire are:

1990	1991	1992	1993	1994	Total
$41,000	$15,000	$113,000	$208,000	$96,000	$473,000

THE CORPORATION OF THE CITY OF BRAMPTON

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 1989

6. Net Long Term Liabilities

(a) The balance of "Net long term liabilities" at the end of the year as reported on the "Consolidated Balance Sheet" is made up of the following:

	1989 $	1988 $
The outstanding principal amount of total long term liabilities incurred by the Municipality including those incurred on behalf of school boards, other municipalities and municipal enterprises and outstanding at the end of the year amount to	3,136,755	4,070,746
In addition, the Municipality has assumed responsibility for the payment of principal and interest charges on certain long term liabilities issued by Region of Peel. At the end of the year, the outstanding principal amount of the liability is	73,664,098	48,758,426
Of the long term liabilities shown above, the responsibility for payment of principal and interest charges has been assumed by the Brampton Hydro Electric Commission, the Regional Municipality of Peel, the Peel Board of Education and the Corporation of the Town of Caledon. At the end of the year, the outstanding principal amount of this liability less the value of sinking funds as noted below is	(26,315,714)	(20,419,598)
The value of sinking funds accumulated to retire certain outstanding long term liabilities, included above, including $2,534,934 (1988 $2,279,605) relating to long term liabilities assumed from the Municipality is	(8,624,368)	(6,939,658)
Net Long Term Liabilities at the end of the year	41,860,771	25,469,916

(b) Of the net long term liabilities reported in (a) of this note, principal payments and sinking fund contributions are payable as follows:

	1990 to 1994 $	1995 to 1999 $	2000 and thereafter $
from general municipal revenues	20,401,468	10,399,562	NIL

The balance of the reported net long term liabilities is to be paid from interest to be earned on sinking funds.

(c) Included in "Net long term liabilities" is $2,138,377 (1988 $3,451,857) payable in United States currency, which was converted into Canadian dollars at the rate of exchange prevailing at December 31, 1989. When the liability is converted into Canadian dollars at the exchange rate prevailing when the liability was incurred, the gain on exchange is $7,359 (1988 $164,763 loss).

(d) Approval of the Ontario Municipal Board has been obtained for the long term liabilities reported on the "Consolidated Balance Sheet".

(e) The Municipality is contingently liable for long term liabilities for which the responsibility for the payment of principal and interest has been assumed by other municipalities, school boards and municipal enterprises, and utilities. The total amount outstanding as at December 31, 1989, is $26,315,714 (1988 $20,419,598).

7. Municipal Fund Balances at the end of the year

(a) "Municipal fund balances at the end of the year" reported on the "Consolidated Statement of Operations" are comprised of the following:

	1989 $	1988 $
For general reduction of taxation	2,038,833	5,081,608
Unexpended capital financing funds are comprised of:		
capital expenditures to be recovered through taxation or user charges	(59,071)	(63,565)
capital expenditures to be financed from the proceeds of long term liabilities	(6,442,993)	(8,403,949)
capital expenditures to recovered through reserve funds	(7,541,040)	(975,778)
funds available for the completion of capital projects	16,200,407	10,058,314
	2,157,303	615,022
	4,196,136	5,696,630

(b) Approval of the Ontario Municipal Board has been obtained for the pending issue of long term liabilities and for those commitments to be financed from revenues beyond the term of Council.

THE CORPORATION OF THE CITY OF BRAMPTON

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 1989

8. Reserves and Reserve Funds

"Reserves" and "Reserve funds" at the end of the year reported on the "Consolidated Balance Sheet" are made up of the following:

	1989 $	1988 $
Reserves:		
Set aside for specific purposes by Council		
for Library Board contingencies	34,000	34,000
for Working Capital	850,000	850,000
	884,000	884,000
Reserve Funds:		
Set aside for specific purposes by legislation, regulation or agreement,		
for parks and recreational purposes	2,503,038	1,405,330
for development-contributions from developers	46,496,175	36,415,683
-government grants	1,279,400	668,229
for parking lots	1,905,082	1,547,073
for debenture payments	15,799	17,041
	52,199,494	40,053,356
Set aside for specific purposes by Council,		
for replacement of equipment	1,867,758	2,294,044
for new City Hall construction	8,494,367	4,355,344
for recreation facilities repairs and renovations	205,106	137,964
for acquisition or replacement of assets	2,999,401	3,026,092
for conversion of employee sick leave credit plan	838,008	746,096
for third party liability self insurance	265,080	308,033
for Central Park Drive Civic Centre renovations	1,248,975	1,111,112
for firefighters' 1998 27th bi-weekly pay date	187,877	167,356
for other purposes	82,823	74,405
	16,189,395	12,220,446
	68,388,889	52,273,802

9. Charges for Net Long Term Liabilities

Total charges for the year for net long term liabilities which are reflected in the "Consolidated Statement of Operations" are as follows:

	1989 $	1988 $
Principal payments and sinking fund contributions	3,028,464	2,219,983
Interest	3,132,624	2,187,168
	6,161,088	4,407,151

Charges for long term liabilities assumed by individual ratepayers and non-consolidated entities, as disclosed in Note 6(a), are not reflected in these financial statements.

10. Nonaccrual of Interest on Long Term Liabilities

No provision has been made in these financial statements for the accrual of interest on the net long term liabilities. Had this provision been made the municipal fund balances as at December 31st, 1989 would been decreased by $1,363,675 (1988 $488,503).

11. Contingent Liabilities

A developer brought an action against the Municipality during 1987 for a declaration that a rezoning by-law is invalid on the grounds of improper use of the Municipality's zoning power and for general and punitive damages totalling $8,000,000 plus interest and court costs.

The Municipality is not able to determine the outcome of the foregoing actions and accordingly is not able to estimate the effect, if any, which would result from settlement in the plaintiffs' favour. Management believes that the foregoing action will not have a material effect on the City's financial position, and therefore, no losses have been accrued in the financial statements. Any adjustment upon the resolution of this matter will be accounted for in the period in which it is resolved.

12. Major Capital Commitment

The Municipality entered into a master agreement in November 1987 for the construction of a new City Hall and parking garage and two separate parking structures. In May 1990, Council approved a budget of $42,000,100 consisting of $25,810,000 for the new City Hall, $4,500,000 for the City Hall parking garage and $3,380,100 and $8,310,000 for the two separate parking structures.

Financing is to be provided from contributions in the amount of $9,000,000 from the Municipality's reserve funds and the remainder from debenture issues of which $15,400,000 was issued as at December 31, 1989.

To December 31, 1989, the Municipality has incurred actual capital expenditures of $15,038,679 for the new City Hall, $2,582,201 for the City Hall parking garage and $3,379,484 and $118,940 for the two separate parking structures.

13. Public Liability Insurance

In recent years there have been substantial increases in the premiums charged by the insurance industry for public liability insurance. As a result, the Municipality has undertaken some portion of the risk, which would normally have been covered by outside insurers.

The Municipality is self insured for public liability claims up to $10,000 for any number of claims arising out of a single occurrence. Outside coverage is in place for claims in excess of these limits.

The Municipality has made provision for a reserve fund for self insurance which as at December 31, 1989 amounted to $265,080 (1988 $308,033) and is reported on the "Consolidated Balance Sheet" under Reserve Funds. The provision for the year of $250,000 (1988 $157,929) has been reported as an expenditure on the "Consolidated Statement of Operations".

Claims settled during the year amounting to $363,958 have been provided for from the reserve fund, and are accordingly reported as an expenditure on the "Consolidated Statement of Operations".

There were pending claims unsettled as at December 31, 1989. No opinion is expressed concerning the outcome of these claims and no losses have been accrued in the financial statements.

14. Budget Figures

Budgets established for Capital Funds, Reserves and Reserve Funds are based on a project-oriented basis, the costs of which may be carried out over one or more years. As such, they are not directly comparable with current year actual amounts and budgets have therefore not been reflected on the Consolidated Statement of Operations.

THE CORPORATION OF THE CITY OF BRAMPTON

SCHEDULE OF OPERATIONS BY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1989

	Revenue Funds (excluding reserves)			Capital Funds		Reserves		Reserve Funds		Consolidated Total	
	Budget	Actual		Actual		Actual		Actual		Actual	
	1989	1989	1988	1989	1988	1989	1988	1989	1988	1989	1988
	$	$	$	$	$	$	$	$	$	$	$
FINANCING RAISED FOR CITY PURPOSES											
Taxation and user charges											
Taxation levied	52,690,717	53,214,773	47,312,187							53,214,773	47,312,187
Taxation from other governments	979,000	1,045,843	986,113							1,045,843	986,113
User charges	24,316,610	21,498,800	20,641,836							21,498,800	20,641,836
	77,986,327	75,759,416	68,940,136							75,759,416	68,940,136
Grants											
Government of Canada	224,823	209,847	4,707							209,847	4,707
Province of Ontario	8,630,650	8,830,498	8,398,054	5,769,195	4,818,879					14,599,693	13,216,933
Other municipalities	105,000	268,702	98,701							268,702	98,701
Donations	41,665	75,677	29,620	5,871	31,500					81,548	61,120
	9,002,138	9,384,724	8,531,082	5,775,066	4,850,379					15,159,790	13,381,461
Other											
Contributions from developers				767,196	12,710			14,709,189	18,025,654	15,476,385	18,038,364
Investment income	2,119,068	3,285,765	2,279,997	319,499	92,270			7,240,419	3,971,691	10,845,683	6,343,958
Penalties, fines and interest	2,061,621	2,456,384	2,024,423							2,456,384	2,024,423
Other	211,883	340,458	304,609	331,654	142,670					672,112	447,279
	4,392,572	6,082,607	4,609,029	1,418,349	247,650			21,949,608	21,997,345	29,450,564	26,854,024
Proceeds from the issue of long term liabilities				20,067,801	11,173,588					20,067,801	11,173,588
	91,381,037	91,226,747	82,080,247	27,261,216	16,271,617			21,949,608	21,997,345	140,437,571	120,349,209
EXPENDITURES											
General government	10,089,684	10,230,537	8,325,227	13,219,636	3,495,351					23,450,173	11,820,578
Protection to persons and property	18,785,501	18,441,200	16,081,452	1,567,245	460,806					20,008,445	16,542,258
Transportation services	29,668,623	28,739,514	20,436,975	18,544,133	21,738,919					47,283,647	42,175,894
Environment services	3,681,854	4,219,377	2,467,415	75,538	1,019,219					4,294,915	3,486,634
Health services	86,016	26,388	71,634	4,961						31,349	71,634
Social and family services	380,000	347,656	408,706							347,656	408,706
Recreation and cultural services	25,070,442	23,618,137	20,693,209	4,251,750	6,493,848					27,869,887	27,187,057
Planning and development	2,359,191	1,991,277	1,699,473	545,629	204,159					2,536,906	1,903,632
	90,121,311	87,614,086	70,184,091	38,208.892	33,412,302					125,822,978	103,596,393
FINANCING RAISED LESS EXPENDITURES	1,259,726	3,612,661	11,896,156	(10,947,676)	(17,140,685)			21,949,608	21,997,345	14,614,593	16,752,816
NET TRANSFERS BETWEEN FUNDS	(6,333,726)	(6,655,436)	(10,615,302)	12,489,957	17,575,944		850,000	(5,834,521)	(7,810,642)		
FUND BALANCES AT BEGINNING OF THE YEAR	5,074,000	5,081,608	3,800,754	615,022	179,763	884,000	34,000	52,273,802	38,087,099	58,854,432	42,101,615
FUND BALANCES AT END OF THE YEAR (notes 7 and 8)		2,038,833	5,081,608	2,157,303	615,022	884,000	884,000	68,388,889	52,273,802	73,469,025	58,854,431

MacGillivray & Co.
Chartered Accountants
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BRAMPTON, ONTARIO,
CANADA L6W 3W8
(416) 459 8500
Fax: (416) 459-4459

PARTNERS
D.E. JAMES C.A.
G.G. WILSON C.A., C.B.V.

AUDITORS' REPORT

To the Members of Council, Inhabitants
and Ratepayers of the Corporation of
the City of Brampton:

We have examined the balance sheet of the trust funds of the Corporation of the City of Brampton, as at December 31, 1989 and the statement of continuity of trust funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial pcsition of the trust funds for the Corporation of the City of Brampton, as at December 31, 1989 and the continuity of trust funds for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

MacGillivray & Co.

Brampton, Ontario
June 29, 1990

CHARTERED ACCOUNTANTS

THE CORPORATION OF THE CITY OF BRAMPTON

TRUST FUNDS

BALANCE SHEET

AS AT DECEMBER 31, 1989

	Cemeteries Perpetual Care $	Developers Performance Deposits $	Ontario Home Renewal Program $	1989 Total $	1988 Total $
ASSETS					
Cash	99,037	763,885	15,066	877,988	654,155
Accounts Receivable	450			450	661
	99,487	763,885	15,066	878,438	654,816
Investments at cost (market $186,231; 1988 $272,328)					
Canada Bonds	68,325			68,325	73,778
Provincial Bonds	33,250			33,250	63,225
Municipal Bonds	91,689			91,689	91,688
Provincially guaranteed Bonds					49,832
	193,264			193,264	278,523
Long term receivables			71,160	71,160	72,303
	292,751	763,885	86,226	1,142,862	$1,005,642
LIABILITIES					
Accounts Payable			60	60	60
Due to the City Revenue Fund	9,618	25,824		35,442	34,785
Due to the City Capital Fund		24,579		24,579	70,621
	9,618	50,403	60	60,081	105,466
FUND BALANCES AT THE END OF THE YEAR	283,133	713,482	86,166	1,082,781	900,176
	292,751	763,885	86,226	1,142,862	$1,005,642

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF BRAMPTON

TRUST FUNDS

STATEMENT OF CONTINUITY

FOR THE YEAR ENDED DECEMBER 31, 1989

	Cemeteries Perpetual Care $	Developers Performance Deposits $	Ontario Home Renewal Program $	1989 Total $	1988 Total $
FUND BALANCES AT THE BEGINNING OF THE YEAR	281,718	520,506	97,952	900,176	738,574
RECEIPTS					
Capital					
Perpetual care deposits	1,175			1,175	528
Gain on sale of investments	240			240	134
Performance deposits received		525,859		525,859	435,513
	1,415	525,859		527,274	436,175
Interest Income	31,863	84,903	4,534	121,300	76,831
	33,278	610,762	4,534	648,574	513,006
EXPENDITURES					
Transfers to City Revenue Fund					
Maintenance contribution(note 4)	31,863			31,863	28,020
Interest transfer		84,903		84,903	43,485
Administration charges			1,741	1,741	580
	31,863	84,903	1,741	118,507	72,085
Return of performance deposits		141,872		141,872	133,619
Payments on behalf of developers		191,011		191,011	133,104
Forgiveness of loans			14,579	14,579	12,596
	31,863	417,786	16,320	465,969	351,404
FUND BALANCES AT THE END OF THE YEAR	283,133	713,482	86,166	1,082,781	900,176

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF BRAMPTON

NOTES TO THE TRUST FUNDS

FINANCIAL STATEMENTS

DECEMBER 31, 1989

1. Significant Accounting Policies

(a.) Receipts and income are reported on the cash basis of accounting.

(b.) Receipts and returns of performance deposits are reported in the periods in which they are received or paid either directly by the Trust Funds or through other City of Brampton funds. Other expenditures are reported on the accrual basis of accounting.

The accrual basis of accounting recognizes expenditures as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(c.) Investments, including any term deposits not available on demand, are reported at cost.

2. Ontario Home Renewal Program (O.H.R.P.)

The Ontario Home Renewal Program was established by the Ontario Ministry of Housing in 1973 to provide grants for municipalities to make loans to assist owner occupants to repair, rehabilitate and improve their home to local property standards. Individual loans are limited to $7,500 of which the maximum forgivable portion is $4,000.

Ontario Home Renewal Program loans receivable at December 31, 1989 comprise repayable loans of $41,373 (1988 $36,650) and forgivable loans of $29,787 (1988 $35,653). Loan forgiveness is earned and recorded at a rate of up to $600 per year of continued ownership and occupancy. In the event of the sale or lease of the home or in the event of the homeowner ceasing to occupy the home, the balances of the repayable loan and the unearned forgivable loan immediately become due and payable by the homeowner.

The 1988 note to the Financial Statement reflected the gross original loan repayable and the original forgiveable portion. The 1988 comparative figures have been restated to reflect the oustanding amounts only.

3. Investments

The total for investments by the trust funds of $193,264 (1988 $278,523) reported on the Balance Sheet at cost, have a market value of $186,231 (1988 $272,328) at the end of the year.

4. Cemeteries Perpetual Care

The City of Brampton maintains several cemeteries including the following which have Perpetual Care Trust Funds which the City administers: Brampton, Page, Hilltop Gore, Shiloh, Grahamsville Zion and Mt.Olivet. Interest income attributable to each of the individual trust funds that is received during any particular year is transferred to the City Revenue Fund in that year to partially offset the maintenance cost for each cemetery to which the individual trust funds relate. The operations and investments of The Fund are undertaken by the City in accordance with the regulation of the "Cemeteries Act".

1989 FINANCIAL INFORMATION RETURN

MUNICIPALITY: THE CORPORATION of THE CITY OF BRAMPTON

in the Region, [redacted] of: PEEL

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the determination of grants under the Ontario Unconditional Grants Act, and to the information required by the Province under the Municipal Affairs Act, the following schedules are attached:

		Attached
1	Analysis of Revenue Fund Revenues	X
2LT	Analysis of Taxation	X
2UT	Analysis of Upper Tier Requisitions and Direct Charges	—
2MA	Analysis of Taxation in Merged Areas	—
3	Analysis of Current Revenue for Specific Functions	X
4	Analysis of Revenue Fund Expenditures	X
5	Analysis of Capital Operations	X
6	Analysis of Capital Grants and Own Expenditures	X
7	Analysis of Net Long Term Liabilities By Function	X
8	Analysis of Long Term Liabilities and Commitments	X
9LT	Continuity of Upper Tier and School Board Levies	X
10	Continuity of Reserves and Reserve Funds	X
11	Analysis of Consolidated Year End Balances	X
12	Statistical Data	X
13	Grant Information	X
14	Grant Information	—

The schedules have been drawn up in accordance with the instructions provided by the Ministry of Municipal Affairs. They represent the consolidated financial activities of the municipality, all local boards, including joint boards where applicable and any other local corporate entities set up by the municipality to provide services to ratepayers. The consolidated local boards and entities are:

- The City of Brampton Public Library Board
- Downtown Brampton Business Improvement Area
- Brampton Crime Prevention Association
- Performing Arts Facility Committee

Trust funds administered by the municipality and its local boards, harbour commissions, humane societies, municipal non-profit housing corporations, provincial-municipal housing authorities, sinking funds, retirement or pension plan funds, school boards, conservation authorities, children's aid societies, district health councils, municipal hospitals and gas, telephone and hydro utilities are not consolidated.

The schedules have been prepared by ..... The Corporation of The City of Brampton .....
(Auditor's firm or name of Municipality)

Questions regarding the information contained in them should be addressed to .....

Peter Honeyborne, Manager of Accounting ..... at (416) 793-4110 ext. 331
(Area code and telephone)

Date June 26, 1990 .....
Municipal Treasurer P. Caine

MacGillivray & Co.
Chartered Accountants
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PARTNERS
D.E. JAMES C.A.
G.G. WILSON C.A., C.B.V.

ACCOUNTANTS' REPORT

To the Ministry of Municipal Affairs:

Our examination of the consolidated financial statements of the City of Brampton for the year ended December 31, 1989 was made for the purpose of forming an opinion on the consolidated financial statements referred to in our auditors' report to the Members of Council, Inhabitants and Ratepayers dated June 29, 1990. Schedules 1 to 11 of the 1989 Financial Information Return have not been prepared on the same basis as the consolidated financial statements.

For the purposes of this report, we have performed, at your request, the following procedures in connection with Schedules 1 to 11 of the Financial Information Return of the Corporation of The City of Brampton for the year ended December 31, 1989.

(a) we have compared the amounts disclosed on these schedules to the books and records of the City and found them to be in agreement;

(b) we have added and cross-added all schedules and found no errors; and

(c) we have checked the cross references indicated in the "Cross References to Other Schedules" section for each of the above-noted schedules, as outlined in the "Instructions for Completing the 1989 Financial Information Return", and found all such cross-references to be in agreement.

The above-noted procedures do not constitute an audit of these schedules. Therefore, we do not express an opinion on Schedules 1 to 11 of the 1989 Financial Information Return.

MacGillivray & Co.

Brampton, Ontario
June 29, 1990

CHARTERED ACCOUNTANTS

ANALYSIS OF REVENUE FUND REVENUES

for the year ended December 31, 1989

Municipality

THE CORPORATION OF THE CITY OF BRAMPTON

1 3

		total revenue	upper tier purposes	school board purposes	own purposes
		Note: Upper tiers use column 4 only			
		1 $	2 $	3 $	4 $
Taxation					
Taxation from schedule 2LT (or requisitions from schedule 2UT)	1	200,573,034	31,639,875	115,718,386	53,214,773
Direct water billings on ratepayers					
— own municipality	2				
— other municipalities	3				
Sewer surcharge on direct water billings					
— own municipality	4				
— other municipalities	5				
Subtotal	6	200,573,034	31,639,875	115,718,386	53,214,773
Payments in lieu of taxes					
Canada	7	52,144			52,144
Canada enterprises	8	2,850			2,850
Ontario					
The Municipal Tax Assistance Act	9	537,394			537,394
The Municipal Act, section 160	10	255,075	89,072		166,003
Other	11				
Ontario enterprises					
Ontario Housing Corporation	12	211,091	33,257	121,755	56,079
Ontario Hydro	13	82,629			82,629
Liquor Control Board of Ontario	14	19,263			19,263
Other	15				
Municipal enterprises	16	125,396			125,396
Other municipalities and enterprises	17	4,085			4,085
Subtotal	18	1,289,927	122,329	121,755	1,045,843
Ontario unconditional grants					
Per household general	19				
Per household police	20				
Per household density	21				
Transitional and special assistance	22				
Resource equalization	23				
General support	24				
Northern special support	25				
Apportionment guarantee	26				
Revenue guarantee	27				
Subtotal	28	2,663,340			2,663,340
Revenues for specific functions					
Ontario specific grants	29	6,167,158			6,167,158
Canada specific grants	30	209,847			209,847
Other municipalities—grants and fees	31	268,702			268,702
Fees, service charges and donations	32	16,418,194			16,418,194
Subtotal	33	23,063,901			23,063,901
Other revenue					
Trailer revenue and licences	34				
Licences and permits	35	5,156,283			5,156,283
Fines	37	1,163,630			1,163,630
Penalties and interest on taxes	38	1,292,754			1,292,754
Investment income—from own funds	39				
—other	40	3,285,765			3,285,765
Sale of publications, equipment, etc.	42	153,810			153,810
Contributions from capital fund	43				
Contributions from reserves and reserve funds	44	848,454			848,454
Contributions from non consolidated entities	45	116,766			116,766
. Other	46	69,883			69,883
.	47				
.	48				
Sale of land	49				
Subtotal	50	12,087,345			12,087,345
Total revenue	51	239,677,547	31,762,204	115,840,141	92,075,202

ANALYSIS OF TAXATION

for the year ended December 31, 1989

Municipality: THE CORPORATION OF THE CITY OF BRAMPTON

2LT 4

	For computer use only	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL TAXES
		residential and farm	commercial and industrial	business	residential and farm	commercial industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1 $	3 $	3 $	4	5	6 $	7 $	8 $	9 $	10 $	11 $	12 $
I. Own purposes													
(a) Levied by mill rate													
General	010	1,721,438,097	567,939,757	275,101,305	16.79	19.75	28,902,945	11,216,810	5,433,250	717,595	379,113	471,071	47,120,784
police villages at reduced rates	012												
farms at reduced rates	013												
	01												
	01												
Special area rates and police villages													
Urban Service Rate	01	1,631,994,686	565,664,738	270,610,825	1.91	2.25	3,117,111	1,250,246	608,880	81,500	43,050	53,510	5,154,307
	01												
	01												
	01												
	01												
	01												
Subtotal levied by mill rate					0140	1	32,020,056	12,467,056	6,042,130	799,095	422,163	524,581	52,275,091
(b) Other charges on tax bills													
Share of telephone and telegraph taxation					0121 0	2		835,059					835,059
Local improvements					0122 0								
Sewer and water service charges					0123 0								
Sewer and water connection charges					0124 0								
Fire service charges					0125 0								
Minimum tax (differential only)					0126 0								
Municipal drainage charges					0127 0								
Garbage collection charges					0128 0								
Business improvement area					0129 0				100,838			3,786	104,623
					0130 0								
Subtotal special charges on tax bills					0131 0	3		835,059	100,838			3,786	939,682
II. Upper tier purposes													
(a) Levied by mill rate													
Total own purposes taxation					0132 0	4	32,020,056	13,302,115	6,142,968	799,095	422,163	528,366	53,214,773
General	020	1,721,438,097	567,939,757	275,101,305	11.09	13.05	19,090,754	7,411,614	3,590,072	477,746	265,579	303,313	31,119,078
Special purposes													
	02												
	02												
	02												
	02												
Subtotal levied by mill rate					0240 0	5	19,090,754	7,411,614	3,590,072	477,746	265,579	303,313	31,119,078
(b) Other charges on tax bills													
Share of telephone and telegraph taxation					0221 0	6		445,865					445,865
Local improvements					0222 0			73,932					73,932
Sewer and water service charges					0223 0								
Sewer and water connection charges					0224 0								
Fire service charges					0225 0								
					0230 0								
Subtotal special charges on tax bills					0231 0	7		520,797					520,797
III. School board purposes													
Total upper tier taxation					0232 0	8	19,090,754	7,932,411	3,590,072	477,746	265,579	303,313	31,639,875
Elementary public													
	030 1	1,298,877,361	530,703,777	280,172,210	22.63	26.63	29,390,692	14,132,640	6,988,386	814,150	483,737	577,176	52,385,881
	030 1												
Share of telephone and telegraph taxation					0321 0	9		985,354					985,354
Subtotal elementary public					0232 0	10	29,390,692	15,117,994	6,988,386	814,150	483,737	577,176	53,315,046
Elementary separate													
	040 1	422,560,736	37,236,030	14,929,095	22.63	26.63	9,562,552	991,586	397,562	167,490	25,590	54,630	11,199,422
	040 1												
Subtotal elementary separate					0432 0	11	9,562,552	991,586	397,562	167,490	25,590	54,630	11,199,422
Secondary public													
	050 1	1,298,877,361	530,703,777	280,172,210	17.97	21.13	23,340,836	11,213,770	5,497,439	644,814	382,332	456,195	41,535,386
	050 1												
Share of telephone and telegraph taxation					0521 0	12		776,780					776,780
Secondary separate													
Subtotal secondary public					0532 0	16	23,340,836	11,990,550	5,497,439	644,814	382,332	456,195	42,312,086
	070 1	427,560,736	37,236,030	14,929,095	17.97	21.13	7,593,416	786,797	315,452	132,620	20,324	43,164	8,891,823
	070 1												
Subtotal secondary separate					0732 0	17	7,593,416	786,797	315,452	132,620	20,324	43,164	8,891,823
Total all school board taxation					0832 0	14	69,880,396	28,886,946	13,138,839	1,758,074	912,033	1,131,128	115,718,386

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTIONS

for the year ended December 31, 1989

Municipality

THE CORPORATION OF THE CITY OF BRAMPTON

		Ontario specific grants	Canada grants	other municipalities–grants, fees, and service charges	fees, service charges and donations
		1 $	2 $	3 $	4 $
General government	1	8,945	3,391		1,583,383
Protection to persons and property					
Fire	2			40,807	87,354
Police	3				
Conservation authority	4				
Protective inspection and control	5				654,579
Brampton Crime Prevention Assoc.	6		206,456		56,720
Subtotal	7		206,456	40,807	797,653
Transportation services					
Roadways	8	2,872,309		102,895	432,393
Winter control	9	326,295			
Transit	10	2,212,886			5,809,190
Parking	11				681,115
Street lighting	12				
Air transportation	13				
.	14				
Subtotal	15	5,411,490		102,895	6,922,698
Environmental services					
Sanitary sewer system	16				
Storm sewer system	17				
Waterworks system	18				
Garbage collection	19	238,169		125,000	33,879
Garbage disposal	20				
Pollution control	21				
.	22				
Subtotal	23	238,169		125,000	33,879
Health services					
Public health services	24				
Public health inspections and control	25				
Hospitals	26				
Ambulance services	27				
Cemeteries	28				
.	29				34,642
Subtotal	30				34,642
Social and family services					
General assistance	31				
Assistance to aged persons	32				
Assistance to children	33				
Day nurseries	34				
.	35				
Subtotal	36				
Recreation and cultural services					
Parks and recreation	37	33,977			
Libraries	38	465,183			6,586,649
Other cultural	39				154,662
Subtotal	40	499,160			213,458
					6,954,769
Planning and development					
Planning and zoning	41	7,500			
Commercial and industrial	42	1,894			83,719
Residential development	43				5,690
Agriculture and reforestation	44				
Tile drainage/shoreline assistance	45				1,761
.	46				
Subtotal	47	9,394			91,170
Electricity	48				
Gas	49				
Telephone	50				
Total	51	6,167,158	209,847	268,702	16,418,194

ANALYSIS OF REVENUE FUND EXPENDITURES

for the year ended December 31, 1989

Municipality: THE CORPORATION OF THE CITY OF BRAMPTON

4

		salaries, wages and employee benefits	net long term debt charges	materials, services, rents and financial expenses	transfers to own funds	other transfers	inter-functional transfers	total expenditure	
		1 $	2 $	3 $	4 $	5 $	6 $	7 $	
General government	1	5,831,531	20,923	4,264,770	3,415,744		113,314	13,646,282	1
Protection to persons and property									
Fire	2	12,288,535	477,695	550,537	400,469		37,827	13,755,063	2
Police	3								3
Conservation authority	4								4
Protective inspection and control	5	4,039,868	45,688	470,812	238,751		256,527	5,050,646	5
Brampton Crime Prevention Association	6	154,323		120,386	4,946			279,655	6
Subtotal	7	16,482,726	523,383	1,141,735	644,166		293,354	19,085,364	7
Transportation services									
Roadways	8	6,328,490	2,833,642	6,323,708	1,609,045		(1,323,787)	15,821,093	8
Winter control	9	273,744		1,520,429				1,794,173	9
Transit	10	7,010,914	151,617	2,984,836	232,334		32,019	10,411,720	10
Parking	11	152,830	568,907	37,267	397,376		6,177	1,162,559	11
Street lighting	12		153,964	1,634,761	39,739			1,828,464	12
Air transportation	13								13
	14								14
Subtotal	15	13,815,978	3,708,130	12,500,996	2,278,495		(1,285,591)	31,018,009	15
Environmental services									
Sanitary sewer system	16								16
Storm sewer system	17	122,930	275,303	364,397	2,574			765,204	17
Waterworks system	18								18
Garbage collection	19			3,456,747				3,456,747	19
Garbage disposal	20								20
Pollution control	21								21
	22								22
Subtotal	23	122,930	275,303	3,821,144	2,574			4,221,951	23
Health services									
Public health services	24								24
Public health inspections and control	25								25
Hospitals	26								26
Ambulance services	27								27
Cemeteries	28	61,445		20,292	5,161		(55,349)	31,549	28
	29								29
Subtotal	30	61,445		20,292	5,161		(55,349)	31,549	30
Social and family services									
General assistance	31					10,000		10,000	31
Assistance to aged persons	32			337,656				337,656	32
Assistance to children	33								33
Day nurseries	34								34
	35								35
Subtotal	36			337,656		10,000		347,656	36
Recreation and cultural services									
Parks and recreation	37	11,104,117	1,512,393	4,779,274	908,849		857,737	19,162,370	37
Libraries	38	3,631,042	99,807	1,307,775	81,656			5,120,280	38
Other cultural	39	135,963		88,734	35,095	62,100	39,156	361,048	39
Subtotal	40	14,871,122	1,612,200	6,175,783	1,025,600	62,100	896,893	24,643,738	40
Planning and development									
Planning and zoning	41	1,286,217		226,573	29,807		37,339	1,579,936	41
Commercial and industrial	42	188,978	21,149	230,836	102,343			543,306	42
Residential development	43			196				196	43
Agriculture and reforestation	44								44
Tile drainage/shoreline assistance	45								45
	46								46
Subtotal	47	1,475,195	21,149	457,585	132,150		37,339	2,123,438	47
Electricity	48								48
Gas	49								49
Telephone	50								50
Total	51	52,660,977	6,161,088	28,719,971	7,503,891	72,100		95,117,977	51

		8 $
Total of column 2 includes:		
Payments to Ontario in respect of Downtown Revitalization Program loans	81	21,149
Accrued interest (enter an amount only if the change to the accrual basis was made in this reporting year)	82	
Interest portion of transit debt charges included on line 10	83	78,615
Total of column 3 includes:		
Ministry of the Environment		
Provincial projects service charges —water	52	
—sewer	53	
Provincial projects frontage and connection charges—water	57	
—sewer	58	
Joint projects operating charges —water	54	
—sewer	55	
O.P.P. policing contracts	56	
Short term interest costs	60	14,044
Total of column 5 includes:		
Grants to charitable and non-profit organizations	62	72,100
Grants to universities and colleges	63	
Contributions to UNCONSOLIDATED joint local boards		
Health unit	64	
District welfare board	65	
Home for the aged	66	
Recreation board(s)	67	
Fire area board	68	
Suburban roads commission	69	
.	70	
.	71	
Line 1 of column 7 includes:		
Members of council	72	720,351
Line 51 of column 7 includes:		
Payments in respect of long term commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board. Exclude debt charges reported in column 2.	73	191,344

ANALYSIS OF CAPITAL OPERATIONS

for the year ended December 31, 1989

Municipality

THE CORPORATION OF
THE CITY OF BRAMPTON

		1 $
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	(615,022)
Sources of financing		
Contributions from own funds		
Revenue fund	2	(2,755,485)
Reserves and reserve funds	3	(9,734,472)
Subtotal	4	(12,489,957)
Long term liabilities incurred		
Central Mortgage and Housing Corporation	5	
Ontario Municipal Improvement Corporation	7	
Commercial Area Improvement Program	9	(17,801)
Other Ontario housing programs	10	
Ministry of the Environment	11	
Tile drainage and shoreline property assistance programs	12	
The Public		
Serial debentures	13	(739,414)
Sinking fund debentures	14	(27,260,586)
.	15	
.	16	
.	17	
Subtotal*	18	(28,017,801)
Grants and loan forgiveness		
Ontario	20	(5,769,195)
Canada	21	
Other municipalities	22	
Subtotal	23	(5,769,195)
Other financing		
Prepaid special charges	24	
Proceeds from sale of fixed assets	25	
Investment income		
From own funds	26	
Other	27	(319,499)
Donations	28	(5,871)
. Miscellaneous	30	(1,098,850)
.	31	
Subtotal	32	(1,424,220)
Total sources of financing	33	(48,316,195)
Applications		
Own expenditures		
Short term interest costs	34	
Other	35	46,158,892
Subtotal	36	46,158,892
Transfers of proceeds from long term liabilities to:		
Other municipalities	37	
Unconsolidated local boards	38	
Individuals	39	
Subtotal	40	
Transfers to reserves, reserve funds and the revenue fund	41	
Total applications	42	46,158,892
Unfinanced capital outlay (Unexpended capital financing) at the end of the year	43	(2,157,303)
Amount reported in line 43 analysed as follows:		
Unapplied capital receipts	44	(16,200,407)
To be recovered from:		
—taxation or user charges within term of council	45	59,071
—proceeds from long term liabilities	46	6,442,993
—transfers from reserves and reserve funds	47	7,541,040
—other (specify)	48	
Total unfinanced capital outlay (unexpended capital financing)	49	(2,157,303)
*amount in line 18 raised on behalf of other municipalities	19	

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

for the year ended December 31, 1989

Municipality

THE CORPORATION OF THE CITY OF BRAMPTON

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario grants	Canada grants	Other municipalities	
		1 $	2 $	3 $	4 $
General government	1				13,219,636
Protection to persons and property					
Fire	2				
Police	3				1,490,424
Conservation authority	4				
Protective inspection and control	5				71,875
. BRAMPTON CRIME PREVENTION ASSOC.	6				4,946
Subtotal	7				1,567,245
Transportation services					
Roadways	8	1,606,212			9,064,923
Winter control	9				
Transit	10	3,420,619			4,709,208
Parking	11	23,463			4,738,225
Street lighting	12				31,777
Air transportation	13				
.	14				
Subtotal	15	5,050,294			18,544,133
Environmental services					
Sanitary sewer system	16				
Storm sewer system	17	16,088			75,538
Waterworks system	18				
Garbage collection	19				
Garbage disposal	20				
Pollution control	21				
.	22				
Subtotal	23	16,088			75,538
Health services					
Public health services	24				
Public health inspections and control	25				
Hospitals	26				
Ambulance services	27				
Cemeteries	28				4,961
.	29				
Subtotal	30				4,961
Social and family services					
General assistance	31				
Assistance to aged persons	32				
Assistance to children	33				
Day nurseries	34				
.	35				
Subtotal	36				
Recreation and cultural services					
Parks and recreation	37	317,993			3,617,365
Libraries	38	56,986			602,228
Other cultural	39	29,277			32,157
Subtotal	40	404,256			4,251,750
Planning and development					
Planning and zoning	41				
Commercial and industrial	42	298,557			545,629
Residential development	43				
Agriculture and reforestation	44				
Tile drainage/shoreline assistance	45				
.	46				
Subtotal	47	298,557			545,629
Electricity	48				7,950,000
Gas	49				
Telephone	50				
Total	51	5,769,195			46,158,892

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

as at December 31, 1989

Municipality

THE CORPORATION OF THE CITY OF BRAMPTON

			1 $
General government		1	8,250,804
Protection to persons and property			
Fire			
Police		2	1,993,130
Conservation authority		3	
Protective inspection and control		4	
.		5	95,652
		6	
	Subtotal	7	2,088,782
Transportation services			
Roadways			
Winter control		8	12,099,699
Transit		9	
Parking		10	1,619,466
Street lighting		11	7,274,127
Air transportation		12	441,143
.		13	
		14	
	Subtotal	15	21,434,435
Environmental services			
Sanitary sewer system			
Storm sewer system		16	
Waterworks system		17	1,118,460
Garbage collection		18	
Garbage disposal		19	
Pollution control		20	
.		21	
		22	
	Subtotal	23	1,118,460
Health services			
Public health services			
Public health inspections and control		24	
Hospitals		25	
Ambulance services		26	
Cemeteries		27	
.		28	
		29	
	Subtotal	30	
Social and family services			
General assistance			
Assistance to aged persons		31	
Assistance to children		32	
Day nurseries		33	
.		34	
		35	
	Subtotal	36	
Recreation and cultural services			
Parks and recreation			
Libraries		37	8,323,228
Other cultural		38	363,317
		39	175,000
	Subtotal	40	8,861,545
Planning and development			
Planning and zoning			
Commercial and industrial		41	
Residential development		42	106,745
Agriculture and reforestation		43	
Tile drainage/shoreline assistance		44	
.		45	
		46	
	Subtotal	47	106,745
Electricity			
Gas		48	24,876,165
Telephone		49	
		50	
	Total	51	66,736,936

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 1989

Municipality: THE CORPORATION OF THE CITY OF BRAMPTON

		1 $
1. Calculation of debt burden of the municipality		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
: To Ontario and agencies	1	375,452
: To Canada and agencies	2	668,304
: To other	3	2,093,000
Subtotal	4	3,136,756
Plus: All debt assumed by the municipality from others	5	73,664,097
Less: All debt assumed by others		
: Ontario	6	
: Schoolboards	7	
: Other municipalities	8	1,439,549
Subtotal	9	1,439,549
Less: Ministry of the Environment debt retirement funds		
—sewer	10	
—water	11	
Own sinking funds (actual balances)		
—general municipal	12	6,089,434
—enterprises and other	13	2,534,934
Subtotal	14	8,624,368
Total	15	66,736,936
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	42,507,825
Installment (serial) debentures	17	23,903,659
Long term bank loans	18	
Lease purchase agreements	19	
Mortgages	20	
Ministry of the Environment	22	
.	23	325,452
.	24	
		$
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars—Canadian dollar equivalent included in line 15 above	25	3,075,629
—par value of this amount in U.S. dollars	26	2,854,837
Other —Canadian dollar equivalent included in line 15 above	27	
—par value of this amount in _____	28	
		$
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds	29	757,607
Ministry of the Environment—sewer	30	
—water	31	
		$
4. Actuarial balance of own sinking funds at year end	32	6,588,509
		$
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits	33	2,120,529
Total liability under OMERS plans		
—initial unfunded (payable over____years) (number of employees____)	34	
—actuarial deficiency (payable over 9 years)	35	62,621
Total liability for own pension funds		
—initial unfunded (payable over____years) (number of employees____)	36	
—actuarial deficiency (payable over____years)	37	
Outstanding loans guaranteed (payable over____years)	38	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board		
—hospital support	39	
—university support	40	
—leases and other agreements	41	279,517
Other (specify) .	42	
.	43	
.	44	
Total	45	2,510,049

6. Ministry of the Environment Provincial Projects

		accumulated surplus (deficit) 1 $	total outstanding capital obligation 2 $	debt charges 3 $
Water projects —for this municipality only	46			
—share of integrated project(s)	47			
Sewer projects —for this municipality only	48			
—share of integrated project(s)	49			

7. 1989 Debt Charges

		principal 1 $	interest 2 $
Recovered from the consolidated revenue fund			
—general tax rates	50	2,786,252	2,805,929
—special area rates and special charges	51		
—benefitting landowners	52		
—user rates (consolidated entities)	53	242,212	326,695
Recovered from reserve funds	54		
Recovered from unconsolidated entities			
—hydro	55	1,399,339	2,237,593
—gas and telephone	57		
—	56		
—	58		
—	59		
Total	78	4,427,803	5,370,217

8. Future principal and interest payments on existing net debt

		recoverable from the consolidated revenue fund principal 1 $	recoverable from the consolidated revenue fund interest 2 $	recoverable from reserve funds principal 3 $	recoverable from reserve funds interest 4 $	recoverable from unconsolidated entities principal 5 $	recoverable from unconsolidated entities interest 6 $
1990	60	4,546,049	4,828,502			2,013,398	2,872,179
1991	61	4,588,815	4,636,077			2,029,659	2,700,125
1992	62	4,581,578	4,298,590			2,107,958	2,525,746
1993	63	3,563,271	4,083,288			1,886,280	2,367,029
1994	64	3,131,755	3,963,204			2,019,530	2,221,622
1995-1999	65	10,399,562	16,114,691			10,187,516	7,477,273
2000 onwards	79					1,217,900	275,644
Interest to be earned on sinking funds*	69	11,069,741				3,401,323	
Downtown revitalization program	70						
Total	71	41,880,771	37,964,352			24,876,165	20,439,618

*includes interest to be earned on Ministry of the Environment debt retirement funds

9. Future principal payments on expected new debt

		1 $
1990	72	
1991	73	2,107,000
1992	74	3,645,000
1993	75	3,941,000
1994	76	4,107,000
Total	77	13,800,000

10. Other notes (attach supporting schedule as required)

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

for the year ended December 31, 1989

Municipality: THE CORPORATION OF THE CITY OF BRAMPTON

9LT 13

UPPER TIER		balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year	
		1 $	2 $	3 $	4 $	5 $	6 $	8 $	9 $	10 $	12 $	11 $	
Included in general mill rate for upper tier purposes													
General requisition	1		30,630,646	1,036,638	31,667,284								
Special purpose requisitions													
Water rate	2												
Transit rate	3												
Sewer rate	4												
Library rate	5												
Road rate	6												
. Conservation Authority	7		45,542		45,542								
.	8												
.	9												
.	10												
Sub total levied by mill rate—general	11	9,349	30,676,188	1,036,638	31,702,826	31,119,078	446,865		122,329		31,688,272	(5,205)	11
Special purpose requisitions													
Water	12												
Transit	13												
Sewer	14												
Library	15												
.	16												
.	17												
Sub total levied by mill rate—special areas	18												18
Special charges	19		73,932		73,932	73,932					73,932		19
Direct water billings	20												20
Sewer surcharge on direct water billings	21												21
Total region or county	22	9,349	30,750,120	1,036,638	31,776,758	31,193,010	446,865		122,329		31,762,204	(5,205)	22

SCHOOL BOARDS		balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licences	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licences	total raised	balance at end of year	
		1 $	2 $	3 $	4 $	5 $	6 $	7 $	8 $	9 $	10 $	11 $	
Elementary public													
.	30	(4,465)	51,490,824	1,875,063		53,365,887	52,329,691	986,364	55,373		53,370,418	65	30
.	31												31
Elementary separate													
.	40	(86)	10,982,640	247,713		11,210,353	11,199,422		12,492		11,211,914	1,495	40
.	41												41
.	42												42
Secondary public													
.	50	6,400	40,877,516	1,483,271		42,360,787	41,535,306	776,790	43,970		42,356,066	1,759	50
.	51												51
Secondary separate													
.	70	118	8,704,780	196,158		8,900,941	8,891,823		9,920		8,901,743	920	70
.	71												71
.	72												72
Total school boards	36	2,067	112,035,763	3,802,205		115,837,968	113,956,242	1,762,144	121,755		115,840,141	4,240	36

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 1989

Municipality

THE CORPORATION OF THE CITY OF BRAMPTON

10
15

		1 $
Balance at beginning of year	1	53,157,802
Revenues		
Contributions from revenue fund	2	4,748,406
Contributions from capital fund	3	
Lot levies and subdivider contributions	60	13,833,575
Recreational land (the Planning Act)	61	875,613
Investment income—from own funds	5	456,407
—other	6	6,784,012
.	9	
.	10	
.	11	
.	12	
Total revenue	13	26,698,013
Expenditures		
Transferred to capital fund	14	9,734,472
Transferred to revenue fund	15	848,454
Charges for long term liabilities—principal and interest	16	
.	63	
.	20	
.	21	
Total expenditure	22	10,582,926
Balance at end of year for:		
Reserves	23	884,000
Reserve Funds	24	68,388,889
Total	25	69,272,889
analysed as follows:		
Working funds	26	850,000
Contingencies	27	116,823
Ministry of the Environment fund for renewals, etc.		
—sewer	28	
—water	29	
Replacement of equipment	30	1,867,758
Sick leave	31	838,008
Insurance	32	265,080
Workmen's compensation	33	
Capital expenditure—general administration	34	9,743,342
—roads	35	
—sanitary and storm sewers	36	
—parks and recreation	64	205,106
—library	65	
—other cultural	66	
—water	38	
—transit	39	
—housing	40	
—industrial development	41	
—other and unspecified	42	2,999,401
Lot levies and subdivider contributions	44	46,496,175
Recreational land (the Planning Act)	46	2,503,038
Parking revenues	45	1,905,082
Debenture repayment	47	15,799
Exchange rate stabilization	48	
Waterworks current purposes	49	
Transit current purposes	50	
Library current purposes	51	
.	52	1,279,400
.	53	187,877
.	54	
.	55	
.	56	
.	57	
Total	58	69,272,889

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

as at December 31, 1989

Municipality: THE CORPORATION OF THE CITY OF BRAMPTON

		1 $	2 $
ASSETS			
Current assets			
Cash			portion of cash not in chartered banks
Accounts receivable			
Canada	1	69,508,057	
Ontario			
Region or county	2	104,639	
Other municipalities	3	3,396,002	
School boards	4	152,597	
Waterworks	5		
Other (including unorganized areas)	6	220,739	
Taxes receivable	7		portion of taxes receivable for business taxes
Current year's levies	8	934,757	
Previous year's levies			
Prior years' levies	9	7,558,597	1,034,616
Penalties and interest	10	1,417,799	189,699
Less allowance for uncollectables	11	622,832	37,688
Investments (market value $	12		
Canada	13	(220,000)	(220,000)
Provincial			
Municipal	14		
Other	15		
Other current assets	16		
Capital outlay to be recovered in future years	17		
Other long term assets	18	850,485	portion of line 20 for tax sale/tax registration
	19	66,736,936	
	20		
LIABILITIES	**Total** 21	151,283,440	
Current liabilities			
Temporary loans—current purposes			portion of loans not from chartered banks
—capital—Ontario	22		
—Canada	23		
—Other	24		
Accounts payable and accrued liabilities	25		
Canada			
Ontario	26	389,495	
Region or county	27		
Other municipalities	28	647,165	
School boards	29	5,637	
Trade accounts payable	30	56,143	
Other	31	3,364,758	
Other current liabilities	32	6,270,713	
Net long term liabilities	33	344,533	
Recoverable from the Consolidated Revenue Fund			
—general tax rates			
—special area rates and special charges	34	41,860,771	
—benefitting landowners	35		
—user rates (consolidated entities)	36		
Recoverable from Reserve Funds	37		
Recoverable from unconsolidated entities	38		
Less: Own holdings	39	24,876,165	
Reserves and reserve funds	40	( )	
Accumulated net revenue (deficit)	41	69,272,889	
General revenue			
Special charges and special areas (specify)	42	1,968,918	
.			
.	43		
.	44		
.	45		
Consolidated local boards (specify)	46		
Transit operations			
Water operations	47		
Libraries	48		
Cemeteries	49	31,614	
Recreation, community centres and arenas	50		
.Downtown Brampton Business Improvement Area	51		
.Brampton Crime Prevention Association	52	12,283	
.Performing Arts Facility Committee	53	14,878	
.	54	11,140	
Region or county	55		
School boards	56	(5,205)	
Unexpended capital financing/(unfinanced capital outlay)	57	4,240	
	58	2,157,303	
	Total 59	151,283,440	

STATISTICAL DATA

for the year ended December 31, 1989

Municipality: THE CORPORATION OF THE CITY OF BRAMPTON

1. Number of continuous full time employees as at December 31

		1
Administration	1	56
Non-line Departmental Support Staff	2	222
Fire	3	250
Police	4	
Transit	5	164
Public Works	6	169
Health Services	7	4
Homes for the Aged	8	
Other Social Services	9	
Parks and Recreation	10	211
Libraries	11	70
Planning	12	27
Total	13	1,173

2. Total expenditures during the year on:

		continuous full time employees December 31	Other
		1 $	2 $
Wages and salaries	14	39,710,323	4,994,963
Employee benefits	15	7,007,336	217,609

3. Reductions of tax roll during the year (lower tier municipalities only)

		1 $
Cash collections: Current year's tax	16	192,615,352
Previous years' tax	17	6,697,373
Penalties and interest	18	(incl. above)
Subtotal	19	199,312,725
Discounts allowed	20	
Tax adjustments under section 362 and 363 of the Municipal Act —amounts added to the roll	22	( )
—amounts written off	23	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act —recoverable from upper tier and school boards	24	2,217,653
—recoverable from general municipal revenues	25	828,188
Transfers to tax sale and tax registration accounts	26	
The Municipal Elderly Residents' Assistance Act—reductions	27	324,858
—refunds	28	
Other (specify) eg: overpayment refunds, service charges, returned cheques & misc. adjustments. Total reductions	80	(1,741,232)
	29	200,942,187
Amounts added to the tax roll for collection purposes only	30	92,710
Business taxes written off under subsection 495 (1) of the Municipal Act	81	

4. Tax due dates for 1989 (lower tier municipalities only)

			1
Interim billings:	Number of installments	31	3
	Due date of first installment (MMDDYY)	32	02/20/89
	Due date of last installment (MMDDYY)	33	04/20/89
Final billings:	Number of installments	34	3
	Due date of first installment (MMDDYY)	35	07/20/89
	Due date of last installment (MMDDYY)	36	09/21/89
Supplementary taxes levied with 1990 due date		37	$1,086,886

5. Projected capital expenditures and long term financing requirements as at December 31

		gross expenditure	long term financing requirements: approved by the O.M.B.	long term financing requirements: submitted but not yet approved by the O.M.B.	long term financing requirements: forecast not yet submitted to the O.M.B.
		1 $	2 $	3 $	4 $
Estimated to take place In 1990	58	56,331,000	21,025,000		9,457,000
In 1991	59	36,921,000	14,482,000		1,656,000
In 1992	60	28,937,000	2,561,000		1,706,000
In 1993	61	20,359,000	1,652,000		10,562,000
In 1994	62	43,068,000	5,892,000		7,249,000
Total	63	185,617,000	46,052,000		30,630,000

		balance in fund	loans outstanding
		1 $	2 $
6. Ontario Home Renewal Plan trust fund at year end	82	86,166	41,373

7. Analysis of direct water and sewer billings as at December 31

water

		number of residential units	1989 billings: residential units	1989 billings: all other properties	
		1	2 $	3 $	4
In this municipality	39				
In other municipalities (specify municipality)	40				
	41				
	42				
	43				
	64				

sewer

		number of residential units	1989 billings: residential units	1989 billings: all other properties
		1	2 $	3 $
In this municipality	44			
In other municipalities (specify municipality)	45			
	46			
	47			
	48			
	65			

		water	sewer
		1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66		

8. Selected investments of own sinking funds as at December 31

		own municipality	other municipalities, school boards	Province	Federal
		1 $	2 $	3 $	4 $
Own sinking funds	83				

9. Borrowing from own reserve funds

		1 $
Loans or advances due to reserve funds as at December 31	84	

10. Joint boards consolidated by this municipality

		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1 $	2 $	3 %	4
name of joint boards	53				
	54				
	55				
	56				
	57				

11. Applications to the Ontario Municipal Board

		tile drainage, shoreline assistance, downtown revitalization, electricity, gas, telephone	other	total
		1 $	2 $	3 $
Approved but not financed as at Dec. 31, 1988	67	473,200	41,132,702	41,605,902
Approved in 1989	68	7,500,000	17,428,317	24,928,317
Financed in 1989	69	7,950,000	20,050,000	28,000,000
No long term financing necessary	70		92,451	92,451
Balance approved but not financed as at Dec. 31, 1989	71	23,200	30,418,568	30,442,268
Applications submitted but not approved as at December 31, 1989	72			

12. Forecast of total revenue fund expenditures

		1990	1991	1992	1993	1994
		1 $	2 $	3 $	4 $	5 $
	73	111,257,230	117,935,000	125,009,000	136,010,000	144,461,000

MacGillivray & Co.
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PARTNERS
D.E. JAMES C.A.
G.G. WILSON C.A., C.B.V.

AUDITORS' REPORT

To the Ministry of Municipal Affairs:

We have examined the grant information schedule 13 of the Financial Information Return of the Corporation of the City of Brampton for the year ended December 31, 1989. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, this schedule presents fairly the grant information shown therein in accordance with instructions issued by the Ministry of Municipal Affairs and Housing for the year 1989.

MacGillivray Lee

Brampton, Ontario
June 29, 1990

CHARTERED ACCOUNTANTS

GRANT INFORMATION

for the year ended December 31, 1989

Municipality

THE CORPORATION OF
THE CITY OF BRAMPTON

13
18

ANALYSIS OF REVENUE FUND REVENUES — 1

Note: Upper tiers use column 4 only.

		upper tier purposes 2 $	own purposes 4 $
Taxation			
Direct water billings on ratepayers – own municipality	2		
Sewer surcharge on direct water billings – own municipality	4		
Payments in lieu of taxes			
Subtotal	18	122,329	1,046,843

ANALYSIS OF TAXATION — 2LT

LOCAL TAXABLE ASSESSMENT

I. Own purposes (a) Levied by mill rate		residential and farm 1 $	commercial and industrial 2 $	business 3 $
General	30	1,721,438,087	567,939,757	275,101,305
police villages at reduced rates	31			
farms at reduced rates	32			

TAXES LEVIED

		commercial and industrial 7 $	business 8 $	total 12 $
Subtotal levied by mill rate	1	12,467,056	6,042,130	
Share of telephone and telegraph taxation	2			835,069
Total own purposes taxation	4			53,214,773
II. Upper tier purposes				
Subtotal levied by mill rate	5	7,411,614	3,590,072	
share of telephone and telegraph taxation	6			446,865
Total upper tier taxation	8			31,639,875

ANALYSIS OF CAPITAL OPERATIONS — 5

		1 $
Other financing		
Prepaid special charges	24	